REMARKS

Applicants respectfully request these claims be considered with the examination of this application.

Respectfully submitted,

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VERSION WITH MARKINGS TO SHOW CHANGES MADE

In the Claims:

Claims 1, 4 and 8 were amended as follows:

1. (Amended) A magnetic thin film, characterized by being a polycrystalline film comprising:

Fe whose content is not less than 57.5 atomic% and not more than 94.5 atomic%;

one or more kinds of elements M selected from the element group of Al, B, Ga, Si, Ge, Y, Ti, Zr, Hf, V, Nb, Ta, Cr, Mo, W and Rh, whose whole content is not less than 1 atomic% and not more than 15 atomic%;

N whose content is not less than 0.5 atomic% and not more than 10 atomic%; and

O whose content is not less than 1.5 atomic% and not more than 22.5 atomic%[.],

wherein N, M and O are included in a crystal phase of which main component is Fe.

4. (Amended) A recording head which has a coil generating a predetermined magnetic field and a soft magnetic member magnetized by the magnetic

field generated from the coil and which magnetizes an external medium by the magnetic field generated by the coil and transmitted by the soft magnetic member, characterized in that

said soft magnetic member is a polycrystalline film comprising:

Fe whose content is not less than 57.5 atomic% and not more than 94.5 atomic%;

one or more kinds of elements M selected from the element group of Al, B, Ga, Si, Ge, Y, Ti, Zr, Hf, V, Nb, Ta, Cr, Mo, W and Rh, whose whole content is not less than 1 atomic% and not more than 15 atomic%;

N whose content is not less than 0.5 atomic% and not more than 10 atomic%; and

O whose content is not less than 1.5 atomic% and not more than 22.5 atomic%[.],

wherein said soft magnetic member is a magnetic thin film in which N, M and O are included in a crystal phase of which main component is Fe.

8. (Amended) The magnetic thin film forming method according to claim 7, wherein during the formation of the magnetic thin film on said substrate [and after the film formation], the temperature of said substrate is maintained at 200°C or less.